Office:

UILC: 6230.03-00

From:

Sent: Wednesday, January 18, 2012 3:26:20 PM

To: Cc:

Subject: RE: IRC 6230

A partner must pay the tax in order to file a claim under section 6230(c) because that section only authorizes a claim for "refund". Taxpayer cannot claim a refund for an amount that has not been paid.